

INTERNAL REVENUE SERVICE  
NON-DISCLOSURE AGREEMENT

As an employee of \_\_\_\_\_, working on a contract with the Department of the Treasury and IRS to locate and contact taxpayers with outstanding liabilities, I fully understand that much of the information that is provided to me is privileged and/or legally or administratively restricted and falls under the provisions of Internal Revenue Code (IRC) Section 6103 and 7213, and under 18 U.S.C Sections 641 and 3571. The Safeguards and the Criminal/Civil Sections paragraphs below specify my responsibility and liability regarding disclosure of this information.

## SAFEGUARDS

Any taxpayer information, tax return information, internal administrative documents or computer records, and Treasury Department information marked "Official Use Only" that is made available to me in any format shall be used only for the purpose of carrying out the provisions of the contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any unauthorized person.

## CRIMINAL/CIVIL SANCTIONS

a. I understand that any taxpayer and tax return information that has been disclosed to me can be used for the purpose of carrying out the provisions of this contract, and further unauthorized disclosure of any such information constitutes a felony, punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as 5 years, or both, together with the costs of prosecution. I am also advised that any such unauthorized further disclosure of taxpayer or tax return information may result in award of civil damages against me in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. The penalties are prescribed by IRC 7213 and 7431 and set forth at 26 C.F.R. 301.6103(n)-1.

b. I understand that the privacy Act of 1974, 5 U.S.C 552a(l) (1), which is made applicable to contractors by 5 U.S.C 552a(m) (1), provides that any officer or employee of a contractor who by virtue of his employment or official position, has possession of, or access to, agency records which contain individually identifiable information the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

c. I also understand that any "Official Use Only" information (defined as all information described in the Safeguards paragraph above) that may be made available or be disclosed to me, or discovered in the course of my research can be used only for the purpose of the agreed contract, and that further unauthorized disclosure of any such information, by any means, may subject me to criminal sanctions imposed by 18 U.S.C. Section 641 and 3571; Section 641 of 18 U.S.C. provides, in pertinent part, that whoever knowingly converts or disposes of any records of the United States, or whoever receives the same with the intent to convert it to his or her use or gain, knowing it to have been converted, shall be guilty of a crime punishable by a fine or imprisonment up to ten years or both.

I hereby certify that I have read the above, fully understand its contents, and agree to abide by its provisions.

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(Employee Typed Name)

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(Witness Typed Name)

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(Employee Signature)

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(Date)

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(Witness Signature)

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(Date)